

Fill in this information to identify the case:Debtor name **Dowling College**United States Bankruptcy Court for the: **EASTERN DISTRICT OF NEW YORK**

Case number (if known): _____

☐ Check if this is an amended filing**Official Form 204****Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders****12/15**

A list of creditors holding the 20 largest unsecured claims must be filed in a Chapter 11 or Chapter 9 case. Include claims which the debtor disputes. Do not include claims by any person or entity who is an insider, as defined in 11 U.S.C. § 101(31). Also, do not include claims by secured creditors, unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 20 largest unsecured claims.

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
American Express PO Box 2855 New York, NY 10116						\$171,500.66
Blackboard Inc. 650 Massachusetts Avenue NW 6th Floor Washington, DC 20001						\$93,671.42
Capital One NA PO Box 60024 New Orleans, LA 70160-0024						\$98,538.84
Carrier Commercial Service P.O. Box 93844 Chicago, IL 60673-3844						\$93,296.50
Cigna Health & Life Insurance Co. 900 Cottage Grove Road, B6LPA Hartford, CT 06152		administrative fees, stop loss premiums, and medical claims				\$278,000.00
CohnReznick LLP 4 Becker Farm Road Roseland, NJ 07068			Unliquidated			\$141,697.30
George Foundotos 4 Damin Circle St. James, NY 11780		compensation				\$72,355.08
Higher One 115 Munson Street New Haven, CT 06511						\$64,162.35

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				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
Ingerman Smith, L.L.P. 150 Motor Pkwy Suite 400 Hauppauge, NY 11788						\$101,330.36
Joseph Behar 9 Brown's River Road Sayville, NY 11782		compensation				\$67,518.36
Linda Ardito 5 Two Rod Road Huntington, NY 11743		compensation				\$52,775.52
N.Y.S. Unemployment PO Box 4301 Binghamton, NY 13902			Unliquidated			\$636,797.54
Paul Abramson 6 Winside Lane Coram, NY 11727		compensation				\$73,914.12
PSEGLI PO BOX 888 HICKSVILLE, NY 11802-0888						\$141,306.81
Seyed Raji 24 Pleasant Lane Southampton, NY 11968		compensation				\$75,200.58
St. Johns University Bernadette Lavin-MacDonald Ctr 8000 Utopia Pkwy Jamaica, NY 11439						\$76,500.00
Statewide Roofing Inc. 2120 Fifth Avenue Ronkonkoma, NY 11779						\$60,123.61
The Allen J Flood Company Two Madison Avenue Larchmont, NY 10538						\$195,944.00
Ultimate Power, Inc. 45 Nancy Street West Babylon, NY 11704				\$258,213.74	\$0.00	\$258,213.74

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				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
We Drive You, Inc 700 Airport Blvd Suite 250 Burlingame, CA 94010						\$83,071.63

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Sean C. Southard

Lauren C. Kiss

*Proposed Counsel to the Debtor and Debtor in
Possession*

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK**

-----X		
In re	:	Chapter 11
	:	
DOWLING COLLEGE,	:	Case No. 16-75545 (REG)
	:	
	:	
Debtor.	:	
-----X		

DECLARATION UNDER PENALTY OF PERJURY

I, the undersigned Chief Restructuring Officer of Dowling College (the “Debtor”), declare under penalty of perjury that I have read the foregoing list of the twenty largest unsecured creditors of the Debtor and that it is true and correct to the best of my information and belief.

Dated: December 1, 2016

/s/ Robert S. Rosenfeld

Robert S. Rosenfeld

Chief Restructuring Officer